

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

APVAT Act, 2005 – Amendments made to the Schedules appended to the Act – Notification – Issued under section 79 (1) of the said Act – Re-notifications proposed – Orders – Issued.

REVENUE (CT.II) DEPARTMENT

G.O.Ms.No. 58.

Dated:25/01/2012.
Read the following:

1. G.O.Ms.No.558, Rev. (CT.II) Dep't., dt.13.5.2011.
2. G.O.Ms.No.932, Rev. (CT.II) Dep't., dt.8.7.2011.
3. G.O.Ms.No.1635, Rev. (CT.II) Dep't., dt.18.8.2011.
4. G.O.Ms.No.1717, Rev. (CT.II) Dep't., dt.13.9.2011.
5. G.O.Ms.No.1718, Rev. (CT.II) Dep't., dt.13.9.2011.
6. G.O.Ms.No.1732, Rev. (CT.II) Dep't., dt.20.9.2011.
7. G.O.Ms.No.1737, Rev. (CT.II) Dept., dt.22.9.2011.
8. G.O.Ms.No.1998, Rev. (CT.II) Dep't., dt.21.11.2011.

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O R D E R:

The appended notifications will be published in an extraordinary issue of the Andhra Pradesh Gazette dated 25th January, 2012

2) The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad is requested to supply 100 (one hundred) copies of the notification to Government and 300 (three hundred) copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT.

To

The Commissioner of Printing, Stationery and Stores Purchase
(Publication Wing), A.P, Hyderabad for publication of the
Notification (2 copies).

The Commissioner of Commercial Taxes, A.P. Hyderabad.

Copy to:

The Secretary, Sales Tax Appellate Tribunal, Hyderabad.

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12 (2),
Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.

The State Representative before the Sales Tax Appellate Tribunal, Hyd.

The Director General, GA (Vig.& Enft.) Deptt., B.R.K.Buildings,
Hyderabad.

The Accountant General, Andhra Pradesh, Hyderabad,

The Law (E) Department.

The Law (F) Department.

The P.S. to Principal Secretary to Chief Minister.

The P.S. to Principal Secretary to Government, Revenue Department.

Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER.

{p.t.o for notification}

NOTIFICATION-I

In exercise of the powers conferred by sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), and in supersession of the notification issued in G.O.Ms.No.558, Rev. (CT.II) Dep't., dt.13.5.2011, the Governor of Andhra Pradesh hereby makes the following amendment to the Schedule-IV of the said Act.

2. This amendment shall be deemed to have come into force with effect on and from 17th May, 2011.

AMENDMENT

In the **entry 116** of schedule IV of the said Act, 2005, after the sub-entry **(k)**, the following shall be added, namely:-

"(l) Andhra Pradesh Power Development Company Limited (APPDCL)"

NOTIFICATION-II

In exercise of the powers conferred by sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), and in supersession of the notification issued in G.O.Ms.No.932, Rev. (CT.II) Dep't., dt.8.7.2011, the Governor of Andhra Pradesh hereby makes the following amendment to the Schedules-I and IV of the said Act.

2. This amendment shall be deemed to have come into force with effect on and from 11th July, 2011.

AMENDMENTS

In the said Act,

(1) in Schedule-I-,

(a) the entries 45 and 46 shall be omitted

(b) In entry 49 for the words "Made-ups", the words "Fabrics, made ups" shall be substituted.

(2) In Schedule-IV, after entry 126, the following entries shall be added, namely:

"127. Cotton fabrics, manmade fabrics, wollen fabrics, textile made ups, bed sheets, pillow covers, towels, blankets, travelling rugs, curtains, Zari and embroidery articles excluding fabrics, made ups and garments made from handloom/khadi cloth.

128. Sugar excluding Khandasari Sugar."

NOTIFICATION-III

In exercise of the powers conferred by sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), and in supersession of the notification issued in G.O.Ms.No.1635, Rev. (CT.II) Dep't., dt.18.8.2011, the Governor of Andhra Pradesh hereby makes the following amendment to the Schedule-IV of the said Act.

2. This amendment shall be deemed to have come into force with effect on and from 24th August, 2011.

AMENDMENT

In Schedule-IV to the said Act, for entry at Sl.No.45, the following shall be substituted, namely-,

"45. Pipes of all varieties including GI, CI, PVC, Ductile, RCC and PCC Pipes, fittings thereof and Cement Poles."

/P.T.O/

NOTIFICATION-IV

In exercise of the powers conferred by sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), and in supersession of the notification issued in G.O.Ms.No.1717, Rev. (CT.II) Dep't., dt.13.9.2011, the Governor of Andhra Pradesh hereby makes the following amendment to the Schedule-VI of the said Act.

2. This amendment shall be deemed to have come into force with effect on and from 14th September, 2011.

AMENDMENT

In Schedule-VI of the said Act, after item 5, the following item shall be added in Column (1) (2) (3) and 4 respectively; namely,-

Item No. (1)	Description (2)	Point of levy (3)	Rate of Tax (4)
"6	Tobacco products including Gutkha, Khara Masala, kimam, dokta, zarda, sukha or surthi and Cigarettes except those specified in Schedule-I.	At the point of first sale in the State	20%"

NOTIFICATION-V

In exercise of the powers conferred by sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), and in supersession of the notification issued in G.O.Ms.No.1718, Rev. (CT.II) Dep't., dt.13.9.2011, the Governor of Andhra Pradesh hereby makes the following amendment to the Schedule-IV of the said Act.

2. This amendment shall be deemed to have come into force with effect on and from 14th September, 2011.

AMENDMENT

In the said Act, in Schedule-IV, in the heading, for the expression "4%" the expression "5%" shall be substituted.

NOTIFICATION-VI

In exercise of the powers conferred by sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), and in supersession of the notification issued in G.O.Ms.No.1732, Rev. (CT.II) Dep't., dt.20.9.2011, the Governor of Andhra Pradesh hereby makes the following amendment to the Schedules-I and IV of the said Act.

2. This amendment shall be deemed to have come into force with effect on and from 11th July, 2011.

AMENDMENT

In the said Act,

(a) In Schedule-I, after entry 61, the following shall be added, namely:

"62 – Zari"

(b) In Schedule-IV, in the entry 127, the word "Zari" shall be omitted.

NOTIFICATION-VII

In exercise of the powers conferred by sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), and in supersession of the notification issued in G.O.Ms.No.1737, Rev. (CT.II) Dep't., dt.22.9.2011, the Governor of Andhra Pradesh hereby makes the following amendment to the Schedules-I and IV of the said Act.

2. This amendment shall be deemed to have come into force with effect on and from 11th July, 2011.

AMENDMENT

In the said Act;-

(a) In Schedule-I, after entry 62, the following shall be added, namely:-

"63. Fabrics, madeups and garments produced and sold by the Powerloom units in the State to dealers registered under the Act only at the point of sale in the hands of powerloom Units."

(b) In Schedule-IV, in entry 127, the following shall be added at the end, namely;-

"or produced and sold by the Powerlooms units in the State to dealers registered under the Act only at the point of sale in the hands of powerloom Units."

NOTIFICATION-VIII

In exercise of the powers conferred by sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), and in supersession of the notification issued in G.O.Ms.No.1998, Rev. (CT.II) Dep't., dt.21.11.2011, the Governor of Andhra Pradesh hereby makes the following amendment to the Schedules-IV of the said Act.

2. This amendment shall be deemed to have come into force with effect on and from 22nd November, 2011.

AMENDMENT

In Schedule-IV of the said Act, after Serial No.234 under Entry No.100, the following entry and the corresponding entries in Column (1), (2), (3) and (4) respectively, thereof shall be added, namely;-

Sl.No.	Heading No.	Sub-Heading No.	Description of Goods
(1)	(2)	(3)	(4)
"235	5603	13 00	Non-Woven Fabrics"

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT.

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Section Officer.